

Exhibit 1303  
SUPPLEMENTAL INFORMATION CHECKLIST  
COUNTY OF \_\_\_\_\_  
FY \_\_\_\_/\_\_\_\_ COUNTYWIDE COST ALLOCATION PLAN

Name of Preparer: \_\_\_\_\_ Date Completed: \_\_\_\_\_

Email Address: \_\_\_\_\_ Phone: \_\_\_\_\_

A completed checklist must accompany each cost allocation plan submitted to the State Controller's Office (SCO). All '**NO**' answers must be fully explained in the comments at the end of this checklist or in a separate document attached to the checklist.

**A. The Following Items are Required to be Submitted by ALL Counties:**

*Note: Be advised that your cost plan submission is not complete until all required supplemental materials are in the possession of SCO's Cost Plans Section. Cost plans are reviewed in the order that a completed submission is received. If your package is incomplete, you have not yet secured your place in SCO's queue to be reviewed.*

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1. Is Cost Plan Certification, dated and signed by the county's chief financial official, included?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Is a separate 8 ½ X 11 consolidated schedule of allocated costs (cost exhibit) included?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Does the cost plan contain an explanation of significant changes from procedures as reported in the previous cost plan?                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Is documentation included to sufficiently support revenues and expenditures for all central support departments?                                      | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Do all costs, expenditure transfers (inter/intra fund), and revenues shown in the cost plan reconcile to the budget for financial statements?         | <input type="checkbox"/> | <input type="checkbox"/> |
| 6. Did you include your reconciliation worksheet to support Item #5?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 7. Does the cost plan contain narratives describing each external overhead support service, internal service fund, and self-insurance trust fund?        | <input type="checkbox"/> | <input type="checkbox"/> |
| <br>(Please note that comprehensive up-to-date narratives provide considerable assistance to SCO, while providing additional support to your cost plan.) |                          |                          |
| 8. Is the Comprehensive Annual Financial Report (CAFR), complete with the notes to the financials, included?   | <input type="checkbox"/> | <input type="checkbox"/> |

9. List all social services/human services budget units claimed on the administrative expense claim:


**CERTIFICATION:**

I certify that controls are in place to ensure cost plan charges that were actually billed during the year are either applied to reduce allocated cost plan expenditures or are not claimed as direct expenditures?

Name: \_\_\_\_\_ (Please print)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Phone: \_\_\_\_\_

*Note: This certification must be signed by the county staff member responsible for filing claims for reimbursement of A-87 indirect costs.*

10. Courts (Trial Court Funding Act of 1997): Yes ☐ No ☐

a. Is the level of central support services provided to courts consistent with the level provided in previous years?

i. If no, please explain:

11. Space Information:

a. Does the cost plan include a detailed listing and acquisition/rental cost of space acquired, leased, or rented?

☐ ☐

12. Direct Billings:

a. List all central service departments, including proprietary funds that directly bill county departments:


b. List all central service departments that changed to or from direct billing county departments:


c. If departments changed, did you make the necessary adjustment, after the carry-forward calculation, to this cost plan? Yes ☐ No ☐

**B. For Counties that Operate Central Support Internal Service Funds (ISFs):**

- |   | Yes                      | No                       |
|---|--------------------------|--------------------------|
| 1. Have you provided narratives for each of your ISFs?  | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. Have you provided an analysis of working capital for each ISF?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. Have you included explanations for all ISFs out of compliance with OMB Circular A-87's sixty-day working capital rule? | <input type="checkbox"/> | <input type="checkbox"/> |
| 4. Have you included the rate-setting methodologies for each ISF?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 5. Have you included an explanation for each "transfer out" from ISFs?  | <input type="checkbox"/> | <input type="checkbox"/> |

**C. For Counties with Self-Insurance Programs:**

- |  | Yes                      | No                       |
|--|--------------------------|--------------------------|
| 1. Does the cost plan include a completed Exhibit 4401 (Self-Insurance | <input type="checkbox"/> | <input type="checkbox"/> |

Data Sheet) for each self-insurance program?

- |    |  |                                 |                                |
|----|--|---------------------------------|--------------------------------|
| 2. | Does the cost plan include copies of your most recent Actuarial Report for each major self-insurance program (General Liability, Worker's Compensation and Unemployment at a minimum)? | Yes<br><input type="checkbox"/> | No<br><input type="checkbox"/> |
| 3. | Has any Trial Courts opted out of the county's self-insurance programs?  | <input type="checkbox"/>        | <input type="checkbox"/>       |

a. If yes, which programs:


b. How are the Incurred But Not Reported (IBNR) and "tail" claims of the courts being handled in your insurance premium charges?

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**D. For 1937 Act County Retirement Systems:**

- |    |   |                          |                          |
|----|---|--------------------------|--------------------------|
|    |   | Yes                      | No                       |
| 1. | Does the cost plan include a Certificate of Actuarial Assumption, dated and signed by a responsible county official, on excess reserves of the pension trust funds?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | Does the cost plan contain a narrative providing information on the pension contribution rates with a description on how the administrative costs of the retirement system are charged to the departments administering federal programs? | <input type="checkbox"/> | <input type="checkbox"/> |

*Note: Under the 1937 Act, the Retirement Board may elect to pay for administrative costs from the earnings of the pension trust fund. If these costs are paid by the retirement fund, they are included on the rates that are billed directly to the departments. If the board does not elect this option, these costs are charged against the county general fund and treated as an indirect cost in the cost allocation plan.*

### **E. For Counties that Issued Pension Obligation Bonds (POBs):**

This section must be completed if the county has issued a POB during the year upon which this cost plan is based, or if not previously reported.

- |    |   | Yes                      | No                       |
|----|---|--------------------------|--------------------------|
| 1. | Does the cost plan include a worksheet comparing the debt service schedule of the POB to the amortization schedule of the Unfunded Actuarial Accrued Liability (UAAL or UAL), the annual savings and total savings? | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | Does the cost plan include a certification that all proceeds were deposited with the county retirement system and applied to the system's UAAL?   | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups?    | <input type="checkbox"/> | <input type="checkbox"/> |

***Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.***

### **F. For Counties that Have Refinanced POBs:**

This section must be completed if the county has refinanced (including restructure or refunding) their POBs.

- |    |  | Yes                      | No                       |
|----|--|--------------------------|--------------------------|
| 1. | Does the cost plan include a worksheet comparing the annual debt service payment schedule of the new POB to the POB being replaced, to support "the less costly than requirement"?                               | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. | Does the cost plan include a certification that proceeds were deposited in the retirement system or documentation that provides evidence that the proceeds were used to defease the old POB?                     | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. | Does the cost plan include an allocation worksheet or a detailed narrative describing the methodology used to charge departments for the annual debt service payment between safety and general employee groups? | <input type="checkbox"/> | <input type="checkbox"/> |

***Note: To charge departments for debt service, separate rates must be calculated for safety and general employee groups in the same ratio as the UAAL.***

**CERTIFICATION:**

This is to certify that the county has issued Pension Obligation Bonds (POBs) and/or has refinanced or restructured its POBs and is in compliance with the criteria as stated in Office of Management and Budget Letter of January 31, 1994 and/or Department of Health and Human Services letter of February 13, 2003.

Name: \_\_\_\_\_ (Please print)

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Title: \_\_\_\_\_ Phone: \_\_\_\_\_

*Note: The chief accounting officer or an authorized deputy must sign this certification.*

**G. Comments:**